DECLARATION AND POWER OF ATTORNEY

As a below named inventor, I hereby declare:

My residence, post office address and citizenship are as stated below next to my name.

I believe I am an original, first and joint inventor of the subject matter which is claimed and for which a patent is sought on the invention entitled Trailing Arm Suspension With Optimized I-Beam, the specification of which is attached hereto.

I have reviewed and understand the contents of the above-identified specification, including the claims, as amended by any amendment referred to above.

I acknowledge the duty to disclose to the United States Patent and Trademark Office (the Office), all information which is known by me to be material to patentability as defined in Title 37, Code of Federal Regulations (C.F.R.), Section 1.56.

CLAIM OF PRIORITY

I hereby claim the benefit under Title 35, United States Code, §119(e) of any United States provisional application(s) listed below.

Application Number 60/455,946 filed on March 19, 2004

POWER OF ATTORNEY

I hereby appoint the practitioners associated with the Customer Number provided below (i.e., the practitioners associated with the law firm of Price, Heneveld, Cooper, DeWitt and Litton) to prosecute this application and to transact all business in the Patent and Trademark Office connected therewith. Please direct all correspondence to the address associated with that Customer Number.

Customer Number 000,277

All statements made herein of my own knowledge are true and all statements made on information and belief are believed to be true, and further, these statements are made with the knowledge that willful false statements and the like are punishable by fine or imprisonment, or both, under 18 U.S.C. § 1001, and that such willful false statements may jeopardize the validity of this application or any patent issued thereon.

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